

# HEM HOLDINGS AND TRADING LIMITED

REGD. OFF. 601 /602 A, FAIRLINK CENTRE OFF. ANDHERI LINK ROAD  
ANDHERI (W) , MUMBAI 400 053, TEL NO. 40034768

Email : [compliance@hemholdings.com](mailto:compliance@hemholdings.com)/[investors@hemholdings.com](mailto:investors@hemholdings.com)

CIN: L65990MH1982PLC026823

Ref: HHTL/FY2022-23/BSE/36

Date: 09.02.2023

To  
The Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai - 400 001  
**BSE Scrip Code: 505520**

**Sub: Outcome of the Board Meeting held on 09.02.2023**

Dear Sir,

In continuation to earlier intimation, please be informed that the Board of Directors of the Company at their meeting held today, have considered and approved the following:

1. the unaudited standalone financial results for the Quarter and Nine months ended 31<sup>st</sup> December, 2022. The Limited Review Report by the Statutory Auditors of the Company on the unaudited standalone results for the 3rd quarter 2022-23 is also enclosed.
2. the re-appointment of Meena Naidu & Associates, Practicing Company Secretaries (COP No; 23853) as Secretarial Auditor of the Company for the Financial Year 2023-24,
3. the re-appointment of M/s Deepankar Samaddar & Associates, Chartered Accountants (Firm Registration no.013137C) as Internal Auditor of the Company for the Financial Year 2023-24.
4. Resignation of Mrs. Pooja Hirwani from the position of Company Secretary & Compliance Officer of the Company with effect from 9<sup>th</sup> February, 2023.

Further, the details as required to be disclosed pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are attached as Annexure-A. The meeting of the Board of Directors of the Company commenced at 1.00 P.M. and concluded at 1.50 P.M.

This is for your information and record.

Thanking You  
Yours Faithfully

For Hem Holdings and Trading Limited



Pooja Hirwani  
Company Secretary

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## Un-Audited Standalone Financial Results for the Quarter And Nine Months ended 31<sup>st</sup> December, 2022

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Previous Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue from Operations</b>						
	( a ) Revenue from operations	0.00	2.43	0.00	2.43	0.00	4.32
	( b ) Other Income	3.15	3.14	0.00	6.30	0.00	3.20
	<b>Total Revenue ( a + b )</b>	<b>3.15</b>	<b>5.56</b>	<b>0.00</b>	<b>8.73</b>	<b>0.00</b>	<b>7.52</b>
2	<b>Expenses</b>						
	(a) Employee benefits expense	0.70	0.75	0.65	2.20	1.18	1.90
	(b) Finance costs	0.00	0.00	0.00	0.00	0.00	0.04
	(c) Depreciation and amortisation expense	0.39	0.39	0.02	1.18	0.05	0.48
	( d ) Other expenses	1.43	0.94	1.14	8.05	6.61	8.34
	<b>Total Expenses</b>	<b>2.52</b>	<b>2.08</b>	<b>1.81</b>	<b>11.44</b>	<b>7.83</b>	<b>10.76</b>
3	Profit before exceptional and extraordinary items & Tax	0.62	3.49	(1.81)	(2.71)	(7.83)	(3.24)
4	<b>Exceptional &amp; Extraordinary Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before Tax</b>	<b>0.62</b>	<b>3.49</b>	<b>(1.81)</b>	<b>(2.71)</b>	<b>(7.83)</b>	<b>(3.24)</b>
6	<b>Tax expense</b>						
	a) Current Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
	b) Deferred Tax/ (credit )(net)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Expense ( a +b)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7	<b>Profit after tax ( 8 - 9 )</b>	<b>0.62</b>	<b>3.49</b>	<b>(1.81)</b>	<b>(2.71)</b>	<b>(7.83)</b>	<b>(3.24)</b>
8	<b>Other Comprehensive income for the period, net of taxes</b>	0.00	0.00	0.00	0.00	4.80	7.30



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9	Total comprehensive income for the period, net of taxes	0.62	3.49	(1.81)	(2.71)	(3.03)	4.06
10	Paid Up Equity Share Capital	24.00	24.00	24.00	24.00	24.00	24.00
	( Face Value of the shares shall be indicated )	10.00	10.00	10.00	10.00	10.00	10.00
11	Reserve excluding Revaluation Reserve						218.84
12	Earning Per Share ( not annualised )						
	(a) Basic Earning Per Share (in Rs.)	0.26	1.45	(0.75)	(1.13)	(3.26)	(1.35)
	(b) Diluted Earning Per Share ( In Rs.)	0.26	1.45	(0.75)	(1.13)	(3.26)	(1.35)

## Notes

- 1 The above results were reviewed by the Audit Committee in its meeting held on 09th February, 2023 and approved by the Board of Directors in its meeting held on 09th February, 2023.
- 2 The Main Business of the company is investment activity , hence there are no separate reportable segments.
- 3 The figures for the previous periods have been regrouped , wherever necessary , to make them comparable with the current period.
- 4 The Statutory Auditors of the Company have carried out limited review of the financial Results for the Quarter ended 31st December, 2022.
- 5 The above results are also available on Company website [www.hemholdings.com](http://www.hemholdings.com) and also on the website of BSE.

Date: 09.02.2023  
Place: Bhilai

  
SANGEETA KETAN SHAH  
DIRECTOR  
DIN-05322039



## HARSH JAIN & ASSOCIATES

Chartered Accountants  
Phone No.: 0788-2325482 (Office)  
Mobile No. +91 9329699700  
E-mail: caharsh.jain@gmail.com

## HARSH JAIN

(B.Com.,LLB, FCA, DISA (ICA), DIRM)  
"Saroj Chambers"  
Opp. Gurudwara, Station Road,  
Durg (C.G.) 491001

**Independent Auditor's Limited Review Report on unaudited standalone financial results of Hem Holdings and Trading Limited for the quarter and nine months ended on December 31, 2022.**

**To the Board of Directors of HEM HOLDINGS AND TRADING LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **HEM HOLDINGS AND TRADING LIMITED (CIN:L65990MH1982PLC026823)** ('the Company') for the **quarter and nine months ended on December 31, 2022** attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations, 2015').
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting"(Ind AS), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our opinion on the Statement is not modified in respect of the above matters.

**FOR, HARSH JAIN & ASSOCIATES**

Chartered Accountants  
Firm Reg. No. 007639C

  
**HARSH JAIN**  
(Partner)

Membership No.076736  
UDIN: 23076736BGPLMU5259



Place: DURG  
Date: 09.02.2023

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## Annexure-A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015

Sl No	Particulars	Meena Naidu & Associates, Practicing Company Secretaries
1.	Reason for Change Viz., appointment. Resignation, removal, death or otherwise;	Re-appointment as Secretarial Auditor of the Company for the Financial Year 2023-24 pursuant to the applicable provisions of the Companies Act 2013 and the requirements under SEBI(LODR) Amendment Regulations, 2015.
2.	Date of Appointment/cessation (as applicable) & terms of appointment	09-02-2023
3.	Brief profile (in case of appointment)	Meena Naidu & Associates, Practicing Company Secretaries is an experienced firm having good working proficiency and providing specialized services in all matters related to company law, SEBI and various other business laws and have command over compliance management with respect to statutory reporting and other statutory requirements.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Nil

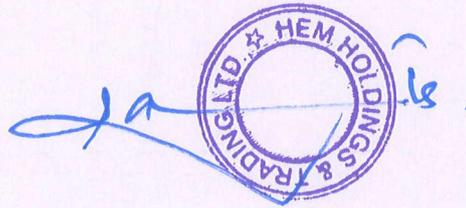

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Sl No	Particulars	M/s Deepankar Sammadhar & Associates, Chartered Accountants ,Bhilai (C.G)
1.	Reason for Change Viz., appointment. Resignation, removal, death or otherwise;	Re-appointment as Internal Auditor of the Company for the Financial Year 2023-24 pursuant to the applicable provisions of the Companies Act 2013 and the requirements under SEBI(LODR) Amendment Regulations, 2015.
2.	Date of Appointment/cessation (as applicable) & terms of appointment	09-02-2023
3.	Brief profile (in case of appointment)	M/s Deepankar Sammadhar & Associates, Chartered Accountants ,Bhilai (C.G) is experienced Chartered Accountant firm providing specialized services in the area of audit, direct and indirect tax, business advisory, accounting and regulatory compliances providing specialized quality services with client needs and servicing at the centre.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Nil



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Sl No	Particulars	Mrs. Pooja Hirwani, Company Secretary & Compliance Officer
1.	Reason for Change Viz., appointment. Resignation, removal, death or otherwise;	Resignation
2.	Date of Cessation	With effect from 09-02-2023